

To: Bonny Doon Union Elementary School Board  
From: Stephanie Siddens, Superintendent  
Date:  
Re: 2016/17 Proposition 30 Fund Usage and Reporting

Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting.

The funds are not in addition to funds we were receiving in the past they are offsetting the funds that would have come to the district under Proposition 98 (with the exception of Basic Aid Districts where these are new funds). The State did not have the funds to pay for the Prop. 98 distribution and asked voters at the November 2012 Election to support Education by implementing taxes through 2019. The cash received by these funds is deposited into the Education Protection Act Fund and distributed to School Districts and County Offices. The funds cannot be used for Administration.

The Administrator sees the district's use of the EPA funds as supporting ongoing Teacher, Custodial and Instructional Classified Staff salaries and benefits with any residual funds being applied to instructional materials.

The Administration of Bonny Doon Union Elementary School District recommends that in the 2016/17 fiscal year the funds be used for teachers' salaries and benefits that are currently paid for from the Unrestricted General Fund Resource #0000.

The EPA funds come with certain reporting requirements below is an excerpt from the California Constitution, Article XIII, Section 36, subsection (e) stating the requirements:

*(6) A community college district, county office of education, school district, or charter school shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs. Each community college district, county office of education, school district, and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.*

|   |                 |
|---|-----------------|
| Prop 30 Funds (Estimate):                       | <u>\$32,710</u> |
| Total Instructional Salary and Benefits applied | <u>\$32,710</u> |
| Balance:  | <u>\$0</u>      |
| Applied to Instructional materials:             | <u>\$0</u>      |

*Public Hearing # 3.4 &  
Item # 6.5 (1)*

Projected Revenue Expenditures through: June 30, 2017

| Description  | Object Codes | Amount           |
|--|--------------|------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                       |              |                  |
| Adjusted Beginning Fund Balance  | 9791-9795    | 0.00             |
| Revenue Limit Sources  | 8010-8099    | 32,710.00        |
| Federal Revenue  | 8100-8299    | 0.00             |
| Other State Revenue  | 8300-8599    | 0.00             |
| Other Local Revenue  | 8600-8799    | 0.00             |
| All Other Financing Sources and Contributions                                      | 8900-8999    | 0.00             |
| Deferred Revenue   | 9650         | 0.00             |
| <b>TOTAL AVAILABLE</b>   |              | <b>32,710.00</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                       |              |                  |
| <b>(Objects 1000-7999)</b>   |              |                  |
| <b>Function Codes</b>  |              |                  |
| Instruction  | 1000-1999    | 32,710.00        |
| Instruction-Related Services   |              |                  |
| Instructional Supervision and Administration                                       | 2100-2150    | 0.00             |
| AU of a Multidistrict SELPA  | 2200         | 0.00             |
| Instructional Library, Media, and Technology                                       | 2420         | 0.00             |
| Other Instructional Resources  | 2490-2495    | 0.00             |
| School Administration  | 2700         | 0.00             |
| Pupil Services   |              |                  |
| Guidance and Counseling Services   | 3110         | 0.00             |
| Psychological Services   | 3120         | 0.00             |
| Attendance and Social Work Services  | 3130         | 0.00             |
| Health Services  | 3140         | 0.00             |
| Speech Pathology and Audiology Services  | 3150         | 0.00             |
| Pupil Testing Services   | 3160         | 0.00             |
| Pupil Transportation   | 3600         | 0.00             |
| Food Services  | 3700         | 0.00             |
| Other Pupil Services   | 3900         | 0.00             |
| Ancillary Services   | 4000-4999    | 0.00             |
| Community Services   | 5000-5999    | 0.00             |
| Enterprise   | 6000-6999    | 0.00             |
| General Administration   | 7000-7999    | 0.00             |
| Plant Services   | 8000-8999    | 0.00             |
| Other Outgo  | 9000-9999    | 0.00             |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>                                 |              | <b>32,710.00</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |              | <b>0.00</b>      |

**Note to user:**  
 Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.  
 The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.